

State of Arizona
House of Representatives
Forty-fifth Legislature
Second Regular Session
2002

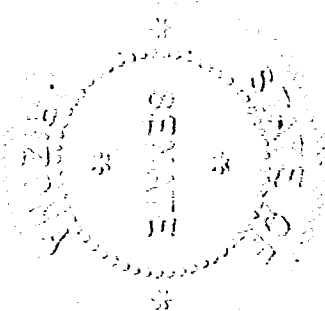
CHAPTER 280

HOUSE BILL 2616

AN ACT

AMENDING SECTION 43-1072.01, ARIZONA REVISED STATUTES; RELATING TO INDIVIDUAL
INCOME TAX CREDITS.

(TEXT OF BILL BEGINS ON NEXT PAGE)



1 Be it enacted by the Legislature of the State of Arizona:

2 Section 1. Subject to the requirements of article IV, part 1, section
3 1, subsection (6), Constitution of Arizona, section 43-1072.01, Arizona
4 Revised Statutes, is amended to read:

5 43-1072.01. Credit for increased excise taxes paid

6 A. Subject to the conditions prescribed by this section and if
7 approved by the qualified electors voting at a statewide general election,
8 for tax years beginning from and after December 31, 2000 a credit is allowed
9 against the taxes imposed by this chapter for a taxable year for a taxpayer
10 who is not claimed as a dependent by any other taxpayer and whose federal
11 adjusted gross income is:

12 1. Twenty-five thousand dollars or less for a married couple or a
13 single person who is a head of a household.

14 2. Twelve thousand five hundred dollars or less for a single person
15 or a married person filing separately.

16 B. The credit is considered to be in mitigation of increased tax rates
17 pursuant to section 42-5010, subsection G and section 42-5155, subsection D.

18 C. The amount of the credit shall not exceed twenty-five dollars for
19 each person who is a resident of this state and for whom a personal or
20 dependent exemption is allowed with respect to the taxpayer pursuant to
21 section 43-1023, subsection B, paragraph 1 and section 43-1043, but not more
22 than one hundred dollars for all persons in the taxpayer's household, as
23 defined in section 43-1072.

24 D. If the allowable amount of the credit exceeds the income taxes
25 otherwise due on the claimant's income, the amount of the claim not used as
26 an offset against income taxes shall be paid in the same manner as a refund
27 granted under section 42-1118. Refunds made pursuant to this subsection are
28 subject to setoff under section 42-1122.

29 E. The department shall make available suitable forms with
30 instructions for claimants. Claimants who certify on the prescribed form
31 that they have no income tax liability for the taxable year and who do not
32 meet the filing requirements of section 43-301 are not required to file an
33 individual income tax return. The claim shall be in a form prescribed by the
34 department.

35 F. FOR TAXABLE YEARS BEGINNING FROM AND AFTER DECEMBER 31, 2002, A
36 PERSON WHO IS SENTENCED FOR AT LEAST SIXTY DAYS OF THE TAXABLE YEAR TO THE
37 CUSTODY OF THE FEDERAL BUREAU OF PRISONS, THE STATE DEPARTMENT OF CORRECTIONS
38 OR A COUNTY JAIL IS NOT ELIGIBLE TO CLAIM A CREDIT PURSUANT TO THIS SECTION.

39 Sec. 2. Requirements for enactment; three-fourths vote

40 Pursuant to article IV, part 1, section 1, subsection (6), Constitution
41 of Arizona, section 43-1072.01, Arizona Revised Statutes, as amended by this
42 act, is effective only on the affirmative vote of at least three-fourths of
43 the members of each house of the legislature.

1 Sec. 3. Requirements for enactment; two-thirds vote

2 Pursuant to article IX, section 22, Constitution of Arizona, this act
3 is effective only on the affirmative vote of at least two-thirds of the
4 members of each house of the legislature and is effective immediately on the
5 signature of the governor or, if the governor vetoes this act, on the
6 subsequent affirmative vote of at least three-fourths of the members of each
7 house of the legislature.

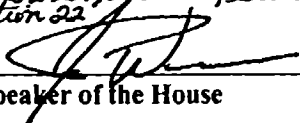
APPROVED BY THE GOVERNOR MAY 21, 2002.

FILED IN THE OFFICE OF THE SECRETARY OF STATE MAY 22, 2002.



Passed the House April 10, 2022,

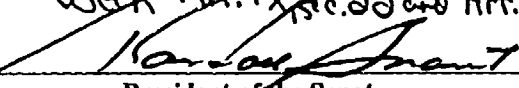
by the following vote: 52 Ayes,

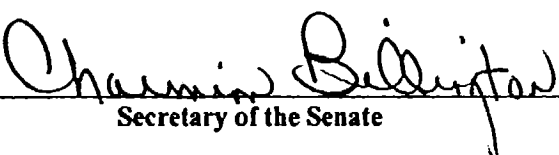
1 Nays, 7 Not Voting.
Article IX, Part 1, Section 1, Subsection 6
+ Article IX, Section 22

Speaker of the House


Chief Clerk of the House

Passed the Senate April 30, 2022,

by the following vote: 26 Ayes,

1 Nays, 3 Not Voting.
With Art. IX, Sec. 22 and Art. IX, part 1, Sec. 1, Sub. 6

President of the Senate


Secretary of the Senate

EXECUTIVE DEPARTMENT OF ARIZONA
OFFICE OF GOVERNOR

This Bill was received by the Governor this

 day of , 20 ,

at o'clock M.

Secretary to the Governor

Approved this day of

 , 20 ,

at o'clock M.

Governor of Arizona

H.B. 2616

EXECUTIVE DEPARTMENT OF ARIZONA
OFFICE OF SECRETARY OF STATE

This Bill was received by the Secretary of State

this day of , 20 ,

at o'clock M.

Secretary of State

HOUSE CONCURS IN SENATE
AMENDMENTS AND FINAL PASSAGE

May 16, 2002,

by the following vote: 51 Ayes,

6 Nays, 3 Not Voting.
Article IX, Section 22 9th Article IV, Part 1, Section 1,
Subsection 6.

[Signature]
Speaker of the House

[Signature]
Chief Clerk of the House

EXECUTIVE DEPARTMENT OF ARIZONA
OFFICE OF GOVERNOR

This Bill was received by the Governor this

14 day of May, 2002

at 3:00 o'clock P M.

[Signature]
Secretary to the Governor

Approved this 21st day of

May, 2002,

at 10:12 o'clock A M.

[Signature]
Governor of Arizona

H.B. 2616

EXECUTIVE DEPARTMENT OF ARIZONA
OFFICE OF SECRETARY OF STATE

This Bill was received by the Secretary of State

this 22 day of May, 2002

at 12:13 o'clock P M.

[Signature]
Secretary of State